In the Claims:

Please amend the claims as follows:

 (Currently Amended) A non-volatile memory cell integrated on a semiconductor substrate and comprising:

a floating gate transistor including a source region and a drain region, a gate region projecting from the substrate and comprised between said source and drain regions, said gate region having a predetermined length and width and comprising a first floating gate region and a control gate region, wherein said floating gate region is insulated laterally, along a direction orthogonal to a plane including the floating gate, source, and drain regions, by a dielectric layer region with a low dielectric constant value that is formed under the control gate region and between adjacent floating gate regions.

- 2. (Previously Presented) A memory cell according to claim 1, wherein said floating gate regions are covered by a dielectric layer before being insulated from each other through said dielectric layer with low dielectric constant value.
- 3. (Previously Presented) A memory cell according to claim 1, wherein said dielectric layer with low dielectric constant value is bounded between said floating gate regions.
- 4. (Previously Presented) A memory cell according to claim 1, wherein said dielectric layer with low dielectric constant value is formed by a layer of material having a dielectric constant comprised between 1 and 3.9.
- 5. (Previously Presented) A memory cell according to claim 1, wherein said dielectric layer with low dielectric constant value is formed by a silicon oxide layer doped with fluorine.

6. (Original) A memory cell according to claim 1, wherein said dielectric layer with low dielectric constant value is formed by a carbon oxide layer hydrated with alkylic groups.

7-14. (Cancelled)

- 15. (Previously Presented) A memory cell matrix formed on a semiconductor substrate comprising a plurality of memory cells organized in rows and columns, each cell in a given row being coupled to a corresponding word line and each cell being formed according to claim 1, the cell matrix being wherein adjacent memory cells being coupled to a same word line of said memory cell matrix are insulated from each other by a dielectric layer with low dielectric constant value.
- 16. (Currently Amended) A memory-cell structure formed on a semiconductor substrate, the memory-cell structure comprising a plurality of non-volatile memory cells arranged in rows and columns and formed on the semiconductor substrate, each memory cell in a respective row being coupled to a corresponding word line and each memory cell including a floating gate region and a control gate region, the memory-cell structure including an insulating region having a relatively low dielectric constant formed between adjacent floating gate regions of the memory cells in a row that are coupled to the same word line and under the control gate region.
- 17. (Original) The memory-cell structure of claim 16 further comprising a dielectric layer having a greater dielectric constant than the insulating regions formed on the floating gate regions.

- 18. (Original) The memory-cell structure of claim 16 wherein the insulating layer has a dielectric constant having a value of between approximately 1 and approximately 3.9.
- 19. (Original) The memory-cell structure of claim 16 each memory cell further comprises a control gate region capacitively coupled to the floating gate region through a dielectric layer having a dielectric constant greater than that of the insulating layer, and wherein the control gate regions of memory cells in respective rows are electrically interconnected.
- 20. (Original) The memory-cell structure of claim 16 wherein each memory cell comprises a FLASH memory cell.

21. (Currently Amended) A memory device, comprising:

a memory-cell array formed on a semiconductor substrate, the memory-cell array comprising a plurality of non-volatile memory cells arranged in rows and columns and formed on the semiconductor substrate, each memory cell in a respective row being coupled to a corresponding word line and each memory cell including a floating gate region and a control gate region, the memory-cell array including an insulating region having a relatively low dielectric constant formed between adjacent floating gate regions of the memory cells in a row that are coupled to the same word line and under the control gate region.

- 22. (Original) The memory device of claim 21 wherein the memory device comprises a FLASH memory device and each memory cell comprises a FLASH memory cell.
- 23. (Original) The memory device of claim 21 further comprising a dielectric layer having a greater dielectric constant than the insulating regions formed on the floating gate regions.

24. (Currently Amended) An electronic system, comprising: a memory device including,

a memory-cell array formed on a semiconductor substrate, the memory-cell array comprising a plurality of non-volatile memory cells arranged in rows and columns and formed on the semiconductor substrate, each memory cell in a respective row being coupled to a corresponding word line and each memory cell and including a floating gate region and a control gate region, the memory-cell array including an insulating region having a relatively low dielectric constant formed between adjacent floating gate regions of the memory cells in a row that are coupled to the same word line and under the control gate region.

- 25. (Original) The electronic system of claim 24 wherein the electronic system comprises a computer system.
- 26. (Original) The electronic system of claim 25 wherein the memory device comprises a FLASH memory device and each memory cell comprises a FLASH memory cell.

27-30. (Cancelled)

31. (Currently Amended) A memory-cell structure formed on a semiconductor substrate, the memory-cell structure comprising a plurality of non-volatile memory cells arranged in rows and columns and formed on the semiconductor substrate, each memory cell in a respective row being coupled to a corresponding word line and each memory cell including a gate structure having a floating gate region and a control gate region, the memory-cell structure including an insulating region having a relatively low dielectric constant formed between adjacent floating gate regions of the memory cells in a row that are coupled to the same word line, the insulating region having a first side in direct contact with a first one of the adjacent floating gate regions

and a second side in direct contact with a second one of the adjacent floating gate regions, and the insulating region being formed under the control gate region.

- 32. (Previously Presented) The memory-cell structure of claim 31 further comprising a dielectric layer having a greater dielectric constant than the insulating region formed between adjacent floating gate regions, the dielectric layer being formed on the insulating region and on the floating gate regions.
- 33. (Previously Presented) The memory-cell structure of claim 32 wherein the insulating region has a dielectric constant having a value of between approximately 1 and approximately 3.9.
- 34. (Previously Presented) The memory-cell structure of claim 31 wherein each memory cell comprises a FLASH memory cell.
- 35. (Previously Presented) The memory-cell matrix of claim 15 wherein the dielectric layer completely fills a space between adjacent memory cells coupled to the same word line.
- 36. (Previously Presented) The memory-cell structure of claim 16 wherein the dielectric layer completely fills a space between adjacent memory cells coupled to the same word line.
- 37. (Previously Presented) The memory device of claim 21 wherein the dielectric layer completely fills a space between adjacent memory cells coupled to the same word line.
- 38. (Previously Presented) The electronic system of claim 24 wherein the dielectric layer completely fills a space between adjacent memory cells coupled to the same word line.